



## APPENDIX.

*Harrison v. Northern Trust Co.*, 317 U. S. 476, 478;

"We granted certiorari because of the importance of the question in the administration of the federal estate tax system."

*Helvering v. Safe Deposit & Trust Co.*, 316 U. S. 56, 57;

"Because of the importance in the administration of the Federal Estate Tax of the questions involved, we granted certiorari \* \* \*."

*Maass v. Higgins*, 312 U. S. 443, 445;

"Although there was no conflict between decisions of the Circuit Court of Appeals, we granted certiorari because of the importance of the question and the number of pending cases in which it is presented."

*Helvering v. Gooch Milling & Elevator Co.*, 320 U. S. 418;

"We granted certiorari, the problem being one of importance in the administration of the revenue laws."

*Claridge Apartments Co. v. Com'r of Int. Rev.*, 323 U. S. 141;

"Certiorari was granted because of the importance of the questions presented and a conflict on the question of retroactivity."

*B. F. Goodrich Co. v. United States*, 321 U. S. 126;

"Certiorari was granted on a petition which alleged that the Circuit Court's affirmance rested on its erroneous decision of procedural questions."

*Dobson v. Commissioner of Int. Rev.*, 320 U. S. 489;

"Questions important to tax administration were involved, conflict was said to exist, and we granted certiorari."

*Oklahoma Tax Comm. v. United States*, 319 U. S. 598, 599;

"We granted certiorari because of the importance of the cases in the administration of Indian affairs and to the State of Oklahoma."

*Interstate Transit Lines v. Comr. of Int. Rev.*, 319 U. S. 590;  
 "The writ of certiorari was granted because of uncertainties in this area of important federal tax law."

*Helvering v. Chicago Stock Yards Co.*, 318 U. S. 693, 694;  
 "We granted certiorari because of the importance of the questions involved."

*Helvering v. Griffiths*, 318 U. S. 371, 372;  
 "Because of the importance of the question we granted certiorari."

*Spies v. United States*, 317 U. S. 492, 493;  
 "As the construction of the section raises an important question of federal law not passed on by this Court, we granted certiorari."

*Detroit Bank v. United States*, 317 U. S. 329, 331;  
 "We granted certiorari because of the importance of the questions presented to the administration of the revenue laws."

*Riggs v. Del Drago*, 317 U. S. 95, 97;  
 "The importance of the question moved us to grant certiorari."

*Allen v. Regents of Univ. System of Ga.*, 304 U. S. 439;  
 "Because of their importance we granted certiorari."

*Helvering v. Gerhardt*, 304 U. S. 405, 411;  
 "We granted certiorari because of the public importance of the question presented."

*Helvering v. National Grocery Co.*, 304 U. S. 282, 286;  
 "We granted certiorari because of the importance in the administration of the revenue laws of the matter presented."

